



FISCAL UPDATE News Article

Fiscal Services Division

April 18, 2016



AUDIT REPORT: CITY OF DUBUQUE CARNEGIE-STOUT PUBLIC LIBRARY

Audit Report Released. The State Auditor released a report on April 13, 2016, regarding a special investigation of the City of Dubuque Carnegie-Stout Public Library for the period of July 1, 2008, through April 24, 2014. The full report is available online at: <http://auditor.iowa.gov/specials/1420-0288-TE00.pdf>. The investigation was requested by library officials because of concerns regarding undeposited collections.

Undeposited Collections. The investigation was requested when Library officials discovered that, on a particular day in April 2014, a deposit was less than the amount expected and an unusually large number of “no sale” transactions were recorded on the Library’s cash register tape by part-time Library employee Barbara Nyheim. The investigation identified \$52,595 of undeposited collections for the period covered by the investigation.

Charges Filed. The Auditor reports that theft charges were filed against Ms. Nyheim. Ms. Nyheim pled guilty to first-degree theft and was ordered to pay a fine, court costs, and \$25,000 of restitution to the Library.

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